

I, Marie Allen, declare:

I am a duly commissioned Revenue Agent of the Internal Revenue Service employed in the Small Business/ Self-Employed Division of Area 7, with a post of duty in Sacramento, California.

In my capacity as a Revenue Agent, I initially assisted the Investigation under Internal Revenue Sections 6700 and 6701 of the abusive tax avoidance arrangement promoted by Franklin Thomason [Thomason] and others in their capacity as officers, directors and members of Optech Limited for taxable years ending December 31, 1998 to the present.

Part of my assistance included a search of the IRS database to determine Thomason's last known address, which was determined as 11469 W. Camdon Drive, Casa Grande, AZ 85222

To assist the Department of Justice, I forwarded the Department of Justice subpoena on Thomason to the local IRS office in Phoenix, AZ. The Group Manager of that office, Joseph Carlson, attempted service on Thomason's last known address on at least two separate occasions at different times of the day. Thomason's physical location is a rural area with gated road access. Service was not accomplished.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 08/18/2008 at Sacramento, CA.

Signed: Marie Allen, Revenue Agent

